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**IN THE CLAIMS****Amendments to the claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claims 1-7 (Canceled)

8. (New) A chip resistor comprising:

a resistor metal plate having an upper surface, a lower surface, and a pair of end surfaces;

a pair of lower end recesses each formed directly on the lower surface of the resistor metal plate adjacent to a respective one of the end surfaces of the resistor metal plate;

a pair of connection terminal electrodes each formed in a respective one of the lower end recesses;

an upper insulating layer formed on the upper surface of the resistor metal plate without covering the end surfaces;

a lower insulating layer formed on the lower surface of the resistor metal plate between the connection terminal electrodes without covering the end surfaces of the resistor metal plate.

9. (New) The chip resistor according to claim 8, wherein each of the connection terminal electrodes is substantially flush with or projects from a lower surface of the lower insulating layer.

10. (New) The chip resistor according to claim 8, wherein each of the connection terminal electrodes comprises a metal plating layer.

11. (New) A chip resistor comprising:

a resistor metal plate having an upper surface, a lower surface, and a pair of end

surfaces;

a lower intermediate recess formed directly on the lower surface of the resistor metal plate between the end surfaces of the resistor metal plate;

a pair of connection terminal electrodes each formed on the lower surface of the resistor metal plate adjacent to a respective one of the end surfaces of the resistor metal plate to flank the lower intermediate recess;

an upper insulating layer formed on the upper surface of the resistor metal plate without covering the end surfaces;

a lower insulating layer formed in the lower intermediate recess between the connection terminal electrodes without covering the end surfaces of the resistor metal plate.

12. (New) The chip resistor according to claim 11, wherein each of the connection terminal electrodes is substantially flush with or projects from a lower surface of the lower insulating layer.

13. (New) The chip resistor according to claim 1, wherein each of the connection terminal electrodes comprises a metal plating layer.

14. (New) A method of making a chip resistors, each of the chip resistors comprising:  
a resistor metal plate having an upper surface, a lower surface, and a pair of end surfaces;

a lower intermediate recess formed directly on the lower surface of the resistor metal plate between the end surfaces of the resistor metal plate;

a pair of connection terminal electrodes each formed on the lower surface of the resistor metal plate adjacent to a respective one of the end surfaces of the resistor metal plate to flank the lower intermediate recess;

an upper insulating layer formed on the upper surface of the resistor metal plate without covering the end surfaces;

a lower insulating layer formed in the lower intermediate recess between the connection terminal electrodes without covering the end surfaces of the resistor metal

plate;

the method comprising the steps of:

preparing a metal plate blank corresponding to a plurality of resistor metal plates arranged side by side in a first direction and in a second direction perpendicular to the first direction;

covering the upper and lower surfaces of the metal plate blank with upper and lower insulating layers, respectively;

cutting grooves in the lower surface of the metal plate blank by removing portions of the lower insulating layer corresponding to the grooves, the grooves extending in the first direction in parallel to each other;

forming connection terminal electrodes in the respective grooves; and

dividing the metal plate blank along the first and second directions into the plurality of resistor metal plates.

15. (New) The method according to claim 14, wherein the division of the metal plate blank along the first direction is performed at the respective connection terminals.

16. (New) The method according to claim 14, wherein the division of the metal plate blank along the first direction is performed between the connection terminals.

17. (New) A method of making a chip resistors, each of the chip resistors comprising:  
a resistor metal plate having an upper surface, a lower surface, and a pair of end surfaces;

a pair of lower end recesses each formed directly on the lower surface of the resistor metal plate adjacent to a respective one of the end surfaces of the resistor metal plate;

a pair of connection terminal electrodes each formed in a respective one of the lower end recesses;

an upper insulating layer formed on the upper surface of the resistor metal plate without covering the end surfaces;

a lower insulating layer formed on the lower surface of the resistor metal plate

between the connection terminal electrodes without covering the end surfaces of the resistor metal plate;

the method comprising the steps of:

preparing a metal plate blank corresponding to a plurality of resistor metal plates arranged side by side in a first direction and in a second direction perpendicular to the first direction;

cutting grooves in the lower surface of the metal plate blank, the grooves extending in the first direction in parallel to each other;

covering an upper surface of the metal plate blank with an upper insulating layer while forming a lower insulating layer in each of the grooves;

forming connection terminal electrodes on portion of the lower surface of the metal plate blank other than the grooves; and

dividing the metal plate blank along the first and second directions into the plurality of resistor metal plates, the division of the metal plate blank along the first direction being performed at the connection terminal electrodes.